MEMO ENZORSET

Burke & Parsons

COUNSELORS AT LAW 100 PARK AVENUE New York NY 10017-5533

TELEPHONE + 1 212 354 3800 FACSIMILE + 1 212 221 1432

February 11, 2008

VIA MESSENGER

Hon. Charles S. Haight United States District Judge United States Courthouse 500 Pearl Street New York, NY 10007 USDC SDNY
DOCUMENT
ELECTTONICALLY FILED
DGC #:
DATE FILED: _& 13/68

Islamic Republic of Iran Shipping Line v. Ghaffar Corporation 07 CV 8782 (CSH) Our Ref: 9018

Dear Judge Haight:

We are attorneys for plaintiff in the captioned Rule B maritime attachment action. To date, our service of Process of Maritime and Garnishment on several banks in New York has failed to result in the attachment of any funds belonging to the defendant. Meanwhile, our client has determined that the defendant vessel charterer may have stopped operating as "Ghaffar Corporation" and is apparently operating out of the same address, with the same employees under a new name. As a result, we are awaiting instructions as to whether we are to file an Amended Complaint naming the new entity as Ghaffar's alter ego.

While we have been awaiting our client's decision, we have reached the end of the period when we should serve process on Ghaffar Corporation under Rule 4(m) and, on behalf of plaintiff, we respectfully request that the Court extend the period for just one month to March 11, 2008. Within that time, we anticipate receiving instructions from our client as to whether we should simply dismiss the action or should instead

Hon. Charles S. Haight

Page 2 of 2

February 11, 2008

file an Amended Complaint and serve that on Ghaffar Corporation (if that is even possible) and its alter ego. We would very much appreciate the Court's indulgence in connection with this request.

Very truly yours

BURKE & PARSONS

Keith W. Heard

heard@burkeparsons.com

0:\CM\9018_MFB\BP_COR\0010.DOC

02/13/08

U ≤ 27.7